

**LA MESA-SPRING VALLEY SCHOOL DISTRICT  
ANNUAL DEVELOPER FEE REPORT  
FOR FISCAL YEAR 2023-2024**

I. Introduction

This Annual Developer Fee Report is for fiscal year 2023-2024. This Report provides an annual accounting of school facilities fees collected by the La Mesa-Spring Valley School District during fiscal year 2023-2024 as required by Government Code Section 66006(b).

II. Description of School Facilities Fees in Capital Facilities Fund

The District collects school facilities fees from the owners of residential, commercial, and industrial development projects to partially mitigate the costs of providing interim and permanent school facilities to students generated from such development projects. School facilities fees collected by the District pursuant to Education Code Section 17620 and Government Code Section 65995 referred to herein as “Statutory School Fees” consist of the following:

Fee Type	Effective Dates	School Fee per Square Foot
Level I Residential	July 1, 2023 – May 12, 2024	\$ 2.97
Level I Residential	May 13, 2024 - June 30, 2024	\$ 3.21
Level I Commercial	July 1, 2023 – May 12, 2024	\$0.44
Level I Commercial	May 13, 2024 - June 30, 2024	\$0.52

The school facilities fees described in the report do not include letters of credit, bonds, or other instruments to secure payment of school facilities fees at a later date.

III. Capital Facility Fund Activity for Fiscal Year 2023-24

<b>Beginning Balance as of 7/1/23</b>	<b>\$ 3,396,492.82</b>	
Statutory School Fees Collected	\$ 769,615.36	(For Detail: See Item IV- on page 2)
Interest Earned	\$ 149,970.46	
Fair Value Adjustment to cash	\$ 27,777.00	
Expenditures	\$ 23,088.46	(For Detail: See Item V- on page 2)
	\$ 4,320,767.18	
<b>Ending Balance as of 6/30/24</b>	<b>\$ 4,320,767.18</b>	

IV. Statutory School Fees Collected for Fiscal Year 2023-2024

Received From	Name of Development	Type of Development	Amount
Various	-----	23 Single Family Residences	\$169,494.84
Various	-----	61 Multi Family Residences	\$232,044.81
Various	-----	137 Residential Additions	\$371,354.59
Various	-----	0 Commercial/Industrial Projects	\$0.00
Various	-----	3 Refunds	<b>(\$3,278.88)</b>
Various	-----	60 N/C Exempt	\$0.00
		Total Fees Collected:	\$ 769, 615.36

V. Public Improvement Expenditures Made from Capital Facilities Fund for Fiscal Year 2023-2024

Public Improvement Project	Percent Funded with School Facilities Fees	Amount
District Wide Land Improvements and Repairs	100%	N/A
District Wide Building Improvements and Repairs	100%	N/A
Professional/Consultant Services	100%	N/A
Administrative Charge to Cover Cost of Collecting Fees	100%	\$ 23,088.46
Total Public Improvement Expenditures		\$ 23,088.46

VI. Identification of Incomplete Projects

The District must identify the approximate date by which the construction of project(s) of the District will commence if the District determines that sufficient funds have been collected to complete financing on incomplete project(s) of the District.

**Finding:**

**In regards to school facilities, the District has 37 relocatable classrooms that are more than 35 years old. To the extent possible, the District will evaluate and replace older relocatable classrooms as needed. Other demands, including refurbishing existing facilities and unforeseen developments will obviously dictate the extent to which these replacements can be accomplished.**

**Below is an age schedule of these relocatable classrooms.**

AGE	NUMBER	REPLACEMENT COST
35-49 Years Old	5	\$ 1,008,000
50-59 Years Old	21	\$ 3,360,000
Over 60 Years Old	11	\$ 1,848,000

VII. Refunds Made Pursuant to Government Code Section 66001(e) and (f)

**Finding:**

No refund of school facilities fees is required, as the District has not collected sufficient funds to complete the financing of necessary public improvements to accommodate students generated from new development.

**Prior Projects:**

Portable purchased from Grossmont High School District: Purchased on 2/5/23 and purchase completed on 2/5/23. Fee Study Update: Started on 4/22/22 and completed on 8/16/22. Administrative charges completed throughout the year ending on 6/30/23.

**LA MESA-SPRING VALLEY SCHOOL DISTRICT  
FIVE-YEAR DEVELOPER FEE REPORT  
FOR FISCAL YEAR 2023-2024**

Pursuant to Government Code Section 66001(d) the La Mesa-Spring Valley School District shall make all of the following findings with respect to that portion of the Capital Facilities Fund remaining unexpended, whether committed or uncommitted:

**Findings:**

1. Identification of the Purpose to Which the Fees are to be Put:

The purpose of the developer fees imposed and collected on new residential, commercial and industrial development within the District is to fund school facilities required to serve the additional grade K-12 students generated by such new development within the District. The fees will be used for the construction and/or acquisition of additional school facilities, remodeling existing school facilities to add new classrooms and technology, refurbishing existing facilities, as well as acquiring and installing additional portable classrooms.

2. Demonstration of a Reasonable Relationship Between Developer Fees and the Purposes for Which They are Charged:

There is a roughly proportional, reasonable relationship between the new residential, commercial and industrial development upon which fees are charged and the need for additional school facilities. The School Fee Justification Study adopted by the Board of Education in March of 2024 demonstrates the roughly proportional, reasonable relationship between the new residential, commercial and industrial development upon which Level I Fees are charged and the need for additional school facilities. As described in the 2024 Fee Justification Study, additional students will be generated from new development within the District. The School Fees charged on new development will be used (1) to fund school facilities needed to serve the students generated from new development, and (2) to modernize or refurbish existing facilities to address increased demand on the facility due to development and enrollment and is necessary for the School District to maintain existing levels of service. The fees do not exceed the costs of providing school facilities for new students.

3. All Sources and Amounts of Funding Anticipated to Complete Financing of the School Facilities the District has Identified as Incomplete in the District's Annual Capital Facilities Fund Developer Fee Report for 2023-2024

The District relies on developer fee collections to finance the school facilities identified in the Annual Capital Facilities Fund Developer Fee Report. It has no revenue from other traditional financing sources (mitigation payments, Community Facilities Districts, or Redevelopment Pass-Through Agreements), and has no plans currently to raise additional financing through Certificates of Participation.

4. Approximate Date on Which the Funding Referred to in Paragraph 3 above is Expected to be Deposited in the Appropriate Account or Fund:

Given the correlation between overall economic activity and developer fee collections, funding for these projects will likely be available only upon improvement in general economic conditions.